App. F. IX-4

Previous References
RT-7-3671-11

1938.
(RT.)

File No. 23-38
Serial Nos. 5-7

P 14

Letter References

✓

PRESERVED

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Nine

Part B for May 9. 39.

SUBJECT.

Appointment after service tax collected on the Bangalore & Mysore city Bus service, by the respective municipalities & govt.

Govt. No. 3925-29 of 16-5-39

To the Commissioner
President City Municipal Council, Bangalore
Mysore.
Secretary, Bangalore City Municipal Council.

Passes as desired above by Govt. Dept.
28

WD 0295—GPB—22,500—13-8-37

M. Iyengar
24/5/39

App. F. IX-4

Previous References
RT-7-36-1-11

1938.
(RT.)

File No. 23-38
Serial Nos. 5-7

✓

P(14)

Letter References

PRESERVED

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Nil

Part B for May 9. 39.

SUBJECT.

Apportionment of Service Tax collected on air Bangalore & Mysore city Bus Service, between Cantonment Municipalities & Govt.

G.O.No. 3925-29 dt 16-5-39

To the Comptr
President City Mun Coun
Mysore.
Comnr, Bangalore city
Secretary.
Passed as per Abstract above by Secy. D.R.S.
" 23

WD 0295—GPB—22,500—18-8-37

M Iyengar
24/5/39

Apportionment of Service tax to the city municipalities
Verification of figures in audit.

1217

General and Revenue Secretariat | RT File No. 23 of 1938. | [App. F. III—2

Serial No.

SECRETARY 1217 DEC 15 1938 MYSORE TRAFFIC BOARD

1

Payments now ordered are only provisional subject to verification of figures in audit. The Comptr was requested in the respective G.O.s to intimate the figures verified in audit. The result of such verification has not been communicated by the Comptr. so far.

2. Draft letter to comptr. submd. for consideration

3. TN 1/12

1) 8-XII-38.

Issued No. T. 1878/A.T. dd. 19.12.38. to comptroller to Government.

Letter No. 745/CAD of 25.4.39 from the Comptr. to Govt. reporting on the verification of figures in connection with payment of Service tax to the Bangalore city municp.

4. The result of verification of amount paid to the Mysore city municp. has not been communicated. A reminder has been issued on the 21st inst. Further communication will be awaited if approved.

5. TN 27/4

27-IV-39.

27/4/39

6

Letter No. 788/CAD of 29.4.39 from the Comptr to Govt. reporting on the result of verification of amount of Service tax apportioned to the Mysore city municipality for the year 1937-38.

NOTE—Contn. Sheet.

WD 0544—GPB—30,000—2-9-38

2) Apportionment of service tax to the city munps.
Verification of figs. in audit

File No. RT. 1217/2268/2326 of 193 . | General and Revenue Secretariat

6. The amounts authorised so far to be paid to the munps. were only on a provisional basis ~~pending verf.~~ subject to adjustment of excess or deficiency after verification in audit. According to the Verified figures intimated by the Comptroller, a sum of Rs 159/8 has to be recovered from the Bangalore city munps. in respect of payments made for the period from 1.1.36 to 30.6.37 and Rs 375/6 from the Mysore city munps. for 1.10.37 to 30.6.38. as per Statement xxx put up.

7. The Comptroller has suggested that future payments to these Municipalities may be made only after pre-audit. Now that the Rules in this behalf have suitably been revised enabling him to authorise payment after obtaining the figs. from the Dts., there will be no occasion for Govt. to authorise provisional payment subject to audit.

8. Draft G.O. ordering the recovery of excess amount paid, from the Munps. concd. is submitted for consideration.

OFFICE OF THE FIRST MEMBER OF COUNCIL
MAY 10 1939
No. 8864

GENERAL S...
9 MAY 1939
4676

General Secy)

) may be appd.

1st member)

11) Secy
11/5/39

2) Financial Secretary has been consulted.
Draft Govt. Order.

17) For perusal

14) Secy to Govt. for orders

Apportionment of declared tax to the wife mumps. — Verification of figs. in audit. ——— (3)

General and Revenue Secretariat | RT. File No. 23 of 1938. 2986 | [App. F. III—2

Serial No.	
7.	Issued C.O. No. T. 3935-29/RT. 23-38-7 dt 16.5.39. ordering the recovery of excess amount paid to the Hr wife mumps. provisionally pending Verfn. in audit. ——

12-
on 15/5/39.

SECRETARY 2268 APR 26 1939 MYSORE TRAFFIC BOARD

673 RT 23 386-5

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 745 LAD *Bangalore, Dated* 17th April *1939.*

From

M. VIRARAJA URS, Esqr., B.A., B.L.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To

J. Appaji Gowda Esq., B.A.(Hons)
General Secretary to the Government of Mysore,
Bangalore

GENERAL SECRETARY. 25 APR. 1939 J.B.

Sir,

With reference to your letter No.T.1878/R.T dated 19th December 1938 regarding the service tax payable to the Bangalore City Municipality for the half year ending 30-6-36 and for the year 1936-37, I have the honor to forward herewith as desired two statemen showing the apportionment of the service tax payable to the Municipality after audit of the accounts maintained in the office of the District Magistrate, Bangalore, for the periods referred to. If any portions of the roads in the Municipal limits are maintained at the cost of the Government or if any contribution is ~~period~~ paid to the Municipality towards their maintenance, of a portion of the total service ta collected will be creditable to Government under Rule of Govt. Order dated 21-12-36. After receipt of orders of Government, difference between the amount paid provisionally and the correct amount payable will be arranged to be adjusted.

I have the honor to be,
Sir,
Your most obedient servant,,

M. Viraraja Urs
Comptroller

CV

Apportionment of service tax collected during the year 1936-37 due to the Bangalore City Municipality as per audited figures.

---

1. Total amount of service tax collected during the ~~xxxx~~ year ~~ending~~ ~~xxxxx~~ 1936-37	Rs. 39,932- 8-
2. Deduct amount refunded ~~as per details noted under~~	1,269- 0-
	38,663- 8-
3. Deduct 15% to cover collection and other incidental charges under Rule 8(i) of the Rules in Govt Order dated 18-12-36	5,799- 8- 0
	32,864- 0- 0
4. Deduct amount representing the Municipal Vehicle Tax as laid down in Rule 8(ii) of the above rules as per G.O. ~~of 17.3.37~~	4,300- 0- 0
Net amount payable to the City Municipality	28,564- 0- 0

C. V. Narayanaiah
Asst. Comptroller

Apportionment of service tax collected during the half year ending 30-6-36 to the Bangalore City Municipality as per audited figures

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1. Total amount of service tax collected during the half year ending with 30-6-36	Rs.	22,530- 0- 0
2. Deduct amount refunded ~~as per details noted under~~		249- 0- 0
		22,281- 0- 0
3. Deduct 15% to cover collection and other incidental charges under Rule 8(i) of the Rules in Govt Order dated 18-12-36		3,342- 0- 0
		18,939- 0- 0
4. Deduct amount representing the Municipal Vehicle Tax as laid down in Rule 8(ii) of the above rules as per G.O. of 17.2.37		2,150- 0- 0
Net amount payable to the City Municipality	Rs.	16,789- 0- 0

C.V. Narayana Rao
Asst. Comptroller

SECRF 2328 MAY 1 1939 MYSORE TRAFFIC BOARD

688

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 788 LAD   *Bangalore, Dated* 29th April *1939.*

RT 23-38-6

From

M. VIRARAJA URS, Esqr., B.A., B.L.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To

J. Appaji Gowda Esq., B.A.,(Hons)
General Secretary to the Government of Mysore,
Bangalore.

GENERAL SECRETARY 1 MAY 1939 J.P.

Sir,

Adverting to Govt Order No.T.1296-9/R.T.23-38-2 dated 3-11-38 re: the amount of Service Tax paid in 1937-38 on Mysore City Service Buses to the Mysore City Municipality, I have the honor to forward herewith an audited statement showing that an amount of Rs.69/ has been paid in excess to the Municipality and to request that needful instructions may be issued to the Municipality to refund the amount to the Treasury.

2. Under Rule 9 of Annexure to G.O. dated 21-12-36, a further deduction on account of State Fund Roads lying within Municipal limits and maintained by Government or for which a contribution is given by Government has to be made. The amount due on this account has not been specified in the order under advertance. This amount could not also be determined in the course of audit as the list of such roads was not produced on the ground that it was not available in the office of the District Magistrate. It is therefore incidentally a matter for orders of Government if no amount need be recovered under the rule referred to above.

3. In this connection, I would suggest that the amount due to the Mysore and Bangalore City Municipalities in future be paid to them only after preaudit, as there are facilities for an immediate audit of these claims in these places by the local auditors permanently stationed there.

I have the honor to be,
Sir,
Your most obedient servant,
M. V. Viraraja Urs
for Comptroller absent on

CV

Statement showing the apportionment of Service Tax collected on Mysore City Bus Service to to the Mysore City Municipality

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1.	Total amount collected as service tax on Mysore City Service Busses during the 3 quarters ended 30-6-38 as in the statement appended to the Govt Order of 3-11-38	1,620- 0- 0
2.	Deduct amount refunded to the proprietors but not taken to account in the Deputy Commissioner's Office	81- 0- 0
3.	Net amount collected ...	1,539- 0- 0
4.	Deduct amount representing Municipal Vehicle tax as per Govt Order	82- 8- 0
5.	Deduct collection charges at 15%	231- 0- 0
6.	Net amount due th the Municipality	1,225- 8- 0
7-	do paid	1,294- 8- 0
8.	Excess amount paid ...	69- 0- 0

Asst. Comptroller

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Read:-

Government Order No. T.1312-33/R.T.7-36-6 dated 17th February 1937 sanctioning provisional payment of Service Tax collected on City Bus -- Services for the half-year ending 30th June 1936 to the Bangalore City Municipality.

2. Government Order No. T.4175-80/R.T.7-36-10 dated 20th June 1938 sanctioning provisional payment of Service Tax collected on City Bus Service for the year 1936-37 to the Bangalore City Municipality.

3. Government Order No. T.1296-99/R.T.23-38-2 dated 3rd November 1938 sanctioning provisional - payment of Service Tax collected on City Service Buses for the three quarters ending with 30th Jun 1938 to the Mysore City Municipality.

4. This Office letter No. T.3472/R.T.7-36-11 dated 12th April 1939 to the Comptroller to Gover ment fixing the proportion in which the Service T collected has to be apportioned between the Gover ment and the Mysore City Municipality.

5. Letters as per margin from the Comptroller to Government reporting on the result of verification of amounts provisionally ordered to be paid to the Municipalities in the Government Orders read above and suggesting that future payments to these Municipalities may be made only after pre-audit.

1. No. 745/L.A.D. dated 25-4-1939.
2. No. 788/L.A.D. dated 29-4-1939.

Order No. T.3925-29/RT.23-86-7

Dated, Bangalore the 16th May 1939.

According to the figures verified in audit, the net amount of Service Tax due for the period from 1st January 1936 to 30th June 1937 to the Bangalore City Municipality and for the year -- 1937-38 to the Mysore City Municipality, is as detailed in the statement appended to this order. According to these figures a sum of Rs.159-8-0 has to be recovered from the Bangalore City Municipality and Rs.375-6-0 from the Mysore City Municipality. The Comptroller to Government is requested to arrange for the recovery of excess amounts already paid, from the Municipalities concerned.

2. It is suggested by the Comptroller that future payments to these Municipalities may be made only after pre-audit. The rules prescribed in this behalf have recently been revised in -- Government Order No. T.3734-47/RT.23-38-4 dated 3.5.39 so as to enable the Comptroller to arrange for the prompt payment of amount to the Municipalities after verification of figures furnished by the District -- Magistrates. The question of provisional payment to these Municipalities will not therefore arise hereafter.

GENERAL SECRETARY TO GOVT.

The Comptroller to Government
through Financial Secretariat.
The President, City Municipal Council,
Mysore.
The Commissioner, Bangalore City

Municipality, through the President,
Bangalore City Municipal Council.
The Secretary to Government, L.S.G. Department.
The Secretary, Mysore Traffic Board.

Statement showing the apportionment of Service Tax collected on City Bus Services to the Bangalore and Mysore City Municipalities.

Particulars.	Bangalore City Municipality.		Mysore City Municipality.
	For the half-year ending 30-6-1936.	For the year 1936-37.	For the three quarters ending with 30-6-1938.
1. Gross amount of tax collected.	22,530-0-0	39,932-8-0	1,620-0-0
2. Deduct amount refunded.	249-0-0	1,269-0-0	81-0-0
3. Net amount collected.	22,281-0-0	38,663-8-0	1,539-0-0
4. Deduct collection charges at 15 per cent.	3,342-0-0	5,799-8-0	231-0-0
Balance.	18,939-0-0	32,864-0-0	1,308-0-0
5. Deduct amount representing the municipal Vehicle Tax.	2,150-0-0	4,300-0-0	82-8-0
Balance.	16,789-0-0	28,564-0-0	1,225-8-0
6. Deduct proportionate amount due to Government for the portion of State Fund Roads lying within the municipal limits for the maintenance of which contribution is paid by them.	...	...	306-6-0
7. Net amount due to the Municipality.	16,789-0-0	28,564-0-0	919-2-0
8. Net amount already paid to the Municipality provisionally.	17,000-0-0	28,512-8-0	1,294-8-0
9. Excess amount paid, to be recovered from the -- Municipality.	211-0-0	...	375-6-0
10. Balance to be paid to the Municipality.	...	51-8-0	...

CSG:

GENERAL SECRETARY TO GOVERNMENT.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE.

Read :—

Government Order No.T.1312-33/R.T.7-36-6 dated 17th February 1937 sanctioning provisional payment of Service Tax collect on City Bus Services for the ~~hk~~ half year ending 30th June 1936 to the Bangalore City Municipality.

2. Government Order No.T.4175-80/R.T.7-36-10 dated 20th June 1938 sanctioning provisional payment of Service Tax collecte on City Bus Services for the year 1936-37 to the Bangalore City Municipality.

3. Government Order No.T.1296-99/R.T.23-38-2 dated 3rd November 1938 sanctioning provisional payment of Service Tax collect on City Buses for the three quarters ending with 30th June 1938 to the Mysore City Municipality.

4. This Office letter No.T.3472/R.T.7-36-11 dated 12th April 1939 to the Comptroller to Government fixing the proportion in which the Service Tax collected has to be apportioned between the Government and the Mysore City Municipality.

5. Letters as per margin from the Comptroller to Government reporting on the result of verification of amounts provisionally ordered to be paid to the Municipalities in the Government Orders read above and suggesting that future payments to these municipalities may be made only after pre-audit.

1.No.745/LAD. dated 25-4-1939
2.No.788/LAD. dated 29-4-1939

ORDER NO: T3925-29/R.T. 23-38-)

Dated, Bangalore, the 13th/16th May 1939.

According to the figures verified in audit, the net amount of Service Tax due for the period from 1st January 1936 to 30th June

1937 to the Bangalore City Municipality and for the year 1937-3 to the Mysore City Municipality, is as detailed in the statemer appended to this order. According to these figures a sum of Rs.159-8-0 has to be recovered from the Bangalore City Municipalit and Rs.375-6-0 from the Mysore City Municipality. The Comptroller to Government is requested to arrange for the recovery of excess amounts already paid, from the Municipalities concerned.

2. It is suggested ~~thx~~ by the Comptroller that future payments to these Municipalities may be made only after preaudit. The rules prescribed in this behalf have recently been revised in Government Order No.F.3734-47/R.F.23-38-4 dated 3rd May 1939 so as to enable the Comptroller to arrange for the prompt payment of amount to the Municipalities after verification of figures furnished by the District Magistrates. The question of provision payment to these Municipalities will not therefore arise hereafte

T. Rangachar

General Secretary to Government.

To

The Comptroller to Government through Financial Department.

" President, City Municipal Council, Mysore.

" Commissioner, Bangalore City Municipality, through the President, City Municipal Counc Bangalore.

" Secretary to Government, Local Self-Government Department.

" Secretary, Mysore Traffic Board.

SR/10/10.

Statement showing the apportionment of Service Tax collected on City Bus Services to the Bangalore and Mysore City Municipalities.

Particulars.	Bangalore City Municipality. For the half-year ending 30-6-1936.	Bangalore City Municipality. For the year 1936-37.	Mysore City Municipality. For the three quarters ending with 30-6-1938.
1. Gross amount of tax collected.	22,530-0-0	39,932-8-0	1,620-0-0
2. Deduct amount refunded.	249-0-0	1,269-0-0	81-0-0
3. Net amount collected.	22,281-0-0	38,663-8-0	1,539-0-0
4. Deduct collection charges at 15 per cent.	3,342-0-0	5,799-8-0	231-0-0
BALANCE	18,939-0-0	32,864-0-0	1,308-0-0
5. Deduct amount representing the Municipal Vehicle tax.	2,150-0-0	4,300-0-0	82-8-0
BALANCE	16,789-0-0	28,564-0-0	1,225-8-0
6. Deduct proportionate amount due to Government for the portion of State Fund Roads lying within the municipal limits for the maintenance of which contribution is paid by them.	...	...	306-6-0
7. Net amount due to the Municipality.	16,789-0-0	28,564-0-0	919-2-0
8. Net amount already paid to the Municipality provisionally.	17,000-0-0	28,512-8-0	1,294-8-0
9. Excess amount paid to be recovered from the Municipality.	211-0-0	...	375-6-0
0. Balance to be paid to the Municipality.	...	51-8-0	...

General Secretary to Government.